INTERNAL, FIVENUE SERVICE

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FILE COLY
DEPARTMENT OF THE TREASURY

Date

Attn: Board of Directors

Person to Contact:

Contact Telephone Number:

Contact Address:

Certified Mail

Dear Board of Directors:

This is a final adverse determination with respect to the revocation of your exempt status under section 501(c)(3) of the Internal Revenue Code, effective

The exemption of your organization is hereby revoked effective because the ______ is not an organization operated exclusively for an exempt purpose under section 501(c)(3) of the Internal Revenue Code.

You are now required to file Federal income tax returns on Form 1120 for all required years beginning on or after Contributions to you are no longer deductible by donors under section 170 of the Code.

Because you did not protest the proposed revocation of your exempt status under section 501(c)(3) of the Code and indicated your agreement to the revocation of your exempt status on . It is further determined that you have not exhausted your available administrative remedies for purposes of declaratory judgement under section 7428 of the Code.

If you decide to contest this determination in court, a petition for a declaratory judgement in the United States Tax Court, United States Court of Federal Claims, or the United States District Court of the District of Columbia must be filed within 90 days from the date this determination was mailed to you. Contact the clerk of the appropriate court for rules for filing petitions for declaratory judgements. Please refer to the enclosed Publication 892.

A copy of this letter will be sent to the appropriate state officials when this letter becomes final under the provisions of Section 6104(c) of the Code.

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If you have any questions, please contact the person whose name and telephone number are shown at the beginning of this letter.

This is your determination letter.

Sincerely yours,

Rosie L. Slaughter Director, EO Examinations

Enclosure:
Publication 892